

**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

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NOV 13 2006

**Listing of Claims:**

1. – 11. (canceled)
12. (currently amended) A method for manufacturing a single pole type magnetic head, comprising the steps of:
  - forming a groove on an inorganic insulating layer;
  - forming a magnetic layer serving as a main pole in the groove; and
  - forming a recess in the magnetic layer on the trailing side of the air bearing surface thereof.
13. (original) The method for manufacturing a single pole type magnetic head according to claim 12, wherein the recess is formed by ion milling.
14. (original) The method for manufacturing a single pole type magnetic head according to claim 12, wherein the recess is formed by removing a part of the magnetic layer with any method of CMP, acid treatment, RIE, and milling.
15. (currently amended) The method for manufacturing a single pole type magnetic head according to claim 12, wherein the step of forming a groove the groove on the inorganic insulating layer includes a step of forming a resist pattern on

the inorganic insulating layer and the step of performing etching using the resist pattern as a mask.

16. (withdrawn) The method for manufacturing a single pole type magnetic head according to claim 12, wherein the step of forming a magnetic layer in the groove includes a step of flattening the magnetic layer formed in the groove.

17. (withdrawn) A method for manufacturing a single pole type magnetic head, comprising the steps of:

- forming a resist pattern on an inorganic insulating layer;
- forming a magnetic layer serving as a main pole on the inorganic insulating layer on which the resist pattern has been formed;
- removing the resist pattern; and
- forming a recess in the magnetic layer from which the resist pattern has been removed.

18. (currently amended) A method for manufacturing a single pole type magnetic head according to claim 12, wherein ~~the outline~~ an outline of said magnetic layer, after said recess has been formed, has a first line segment and a second line segment, and the second line segment has one or more points closer to the first line segment than opposite ends of the second line segment.

19. (withdrawn) A method for manufacturing a single pole type magnetic head according to claim 17, wherein the outline of said magnetic layer, after said

recess has been formed, has a first line segment and a second line segment, and the second line segment has one or more points closer to the first line segment than opposite ends of the second line segment.

20. (withdrawn) A method for manufacturing a single pole type magnetic head according to claim 12, further comprising:

forming a soft magnetic layer into an auxiliary pole.

21. (withdrawn) A method for manufacturing a single pole type magnetic head according to claim 17, further comprising:

forming a soft magnetic layer into an auxiliary pole.